



## Ohio Revised Code

### Section 1545.18 Assessment of cost of improvement - collection.

Effective: October 30, 1969

Legislation: House Bill 276 - 108th General Assembly

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In the development and improvement of the lands acquired by a board of park commissioners, such board may assess such portion of the cost of such development or improvement as it deems equitable, not to exceed fifty per cent of such total cost, upon abutting, contiguous, adjacent, or otherwise specifically benefited lands, in an amount not in excess of and in proportion to the special benefits conferred upon such lands by such development or improvement. Such assessment shall be payable in not to exceed ten equal annual installments, and said board may borrow money in anticipation of the collection of such special assessments. The proceedings had in the levying and collection of such special assessments, including the issue of bonds of the park district in anticipation of the collection of deferred assessments, shall be as provided in case of the levy and assessment of special assessments for street improvements in municipal corporations, insofar as such proceedings are applicable. If any such assessment is twenty-five dollars or less, or whenever the unpaid balance of any such assessment is twenty-five dollars or less, such assessment shall be paid in full, and not in installments, at the time when the first or next installment would otherwise become due and payable.

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